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Hearing Date: **May 31, 2007**
Hearing Time: **10:00 a.m.**
Objection Deadline: **May 24, 2007**

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	Case No. 05-44481 (RDD)
DELPHI CORPORATION, <i>et al.</i> ,)	(Jointly Administered)
)	
Debtors.)	

**RESPONSE OF MILLENNIUM INDUSTRIES CORPORATION
IN OPPOSITION TO DEBTORS' THIRTEENTH OMNIBUS OBJECTION
(SUBSTANTIVE) PURSUANT TO 11 U.S.C. §502(b) AND FED. R. BANKR. P. 3007
TO CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) PROTECTIVE
INSURANCE CLAIMS, (D) INSURANCE CLAIMS NOT REFLECTED ON DEBTORS'
BOOKS AND RECORDS, (E) UNTIMELY CLAIMS AND UNTIMELY TAX CLAIMS,
AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO
MODIFICATION, AND CLAIMS SUBJECT TO MODIFICATION AND
RECLAMATION AGREEMENT**

For its Response in Opposition to Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently documented claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors Books and Records, (E) Untimely Claims and Untimely Tax Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, and Claims Subject to Modification and Reclamation Agreement (the "Claim Objection"), Millennium Industries Corporation ("Millennium") states as follows:

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§101-1330, as then amended (the “Bankruptcy Code”).

2. As of October 8 and 14, 2005, the Debtors owed Millennium a total of \$1,352,891.10 (the “Claim”). The Claim is comprised of a priority claim in the amount of \$704,727.68 (the “Priority Claim”) and an unsecured claim in the amount of \$648,163.42 (the “Unsecured Claim”). Millennium supplies parts and materials to the Debtors and the claim arises out of the transactions and supply agreement.

3. Accordingly, on July 31, 2006, Millennium timely filed a Proof of Claim.

4. In its Claim Objection, the Debtors object to the Proof of Claim with respect to the Priority Claim and seek reduction of the Priority Claim from \$704,727.68 to \$1,942.04. With respect to the Unsecured Claim, the Debtors seek a reduction from \$648,163.42 to \$589,634.73. The Claim Objection contends that the Claim is subject to modification because it is the subject of a letter agreement resolving a reclamation demand.

5. Millennium does not object to the proposed modification of its Priority Claim reducing the Priority Claim from \$704,727.68 to \$1,942.04.

6. Millennium objects to the Debtors’ proposed modification of its Unsecured Claim from \$648,163.42 to \$589,634.73. The Claim Objection seeks a reduction of the Unsecured Claim in the amount of \$56,586.65 (the “Claim Differential”).

7. A review of the Proof of Claim attached hereto as Exhibit A demonstrates that the Debtors' objection is misplaced. Attached to the Proof of Claim is an explanation of the calculation of the Claim Differential and a detailed statement of all invoices comprising the Unsecured Claim.

8. The Claim Differential is comprised of the following amounts owed to Millennium by the Debtor:

Invoice #	Bol #	Trans. Date	Trans Type	Curr	Total Amount
19244		9/23/2005	INV	US	\$16,753.00
19245		9/23/2005	INV	US	\$4,022.00
19246		9/23/2005	INV	US	\$6,553.00
19273	000019273	9/28/2005	INV	US	\$13,535.65
19405	000019404	10/5/2005	INV	US	\$15,723.00
Pre-petition (unsecured nonpriority claim)					\$56,586.65
Post-petition (unsecured priority claim)					<u>\$0.00</u>
TOTAL					\$56,586.65

9. As additional support for the validity of the Claim Differential amount, Millennium has attached to this Objection as Exhibit B, each identified invoice and the calculation detail for the surcharges reflected in the invoices.

10. With respect to the \$15,723.00 Millennium claims to be due from Debtors on Invoice No. 19405, the identification of this invoice number was an error. The Debtors owe Millennium \$15,723.00, as reflected in Invoice No. 19404 and the calculation detail relative thereto, copies of which are included in Exhibit B.

11. As additional support for the amounts due and owing by the Debtors with respect to Invoice No. 19273 in the amount of \$13,535.65, Millennium has included Invoice No. 19273 in Exhibit B, as well as the Bill of Lading for Invoice No. 19273. These documents evidence the parts provided to the Debtors as well as shipment thereof.

12. That the Proof of Claim attached hereto as Exhibit A contains sufficient documentation on a *prima facie* basis for purposes of asserting the claim pursuant to Rules 3001(f) and 3003 of the Federal Rules of Bankruptcy Procedure is clear. To the extent that the Debtors' Claim Objection sought additional documentation or analysis from Millennium in order

to reconcile the claim, Millennium submits that the documents attached to this Response as Exhibit B sufficiently support the Claim Differential and the total Unsecured Claim.

13. In light of the foregoing, Millennium submits that it should be entitled to an allowed Unsecured Claim in the amount of \$648,163.42, with \$1,942.04 of the Unsecured Claim being treated as an unsecured priority claim under the Bankruptcy Code.

WHEREFORE, the Debtors' objection to Millennium's Proof of Claim should be denied.

Respectfully submitted,

CLARK HILL PLC

By: /s/ Joel D. Applebaum

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